

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF PENNSYLVANIA**

**Eric Jon Phelps**

**Petitioner,**

**v.**

**THE UNITED STATES OF AMERICA**

**Respondent.**

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**Civil Nos. 07-374  
07-653**

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**MOTION FOR SUMMARY JUDGMENT**

Petitioner now moves this Court for summary judgment in the above captioned cases. Respondent still seeks enforcement of six administrative IRS summons demanding bank records of the Petitioner for the purpose of perfecting income tax audits for the years 2002, 2003, 2004 and 2005. If the Petitioner's bank records are not awarded to the Respondent within thirty (30) days upon receipt of this motion, then, either by order of the Court or by operation of law, Respondent shall be inferred to be in default, summary judgment shall be entered in favor of the Petitioner, Respondent shall be denied access to said bank records, both 26 USC 7609 cases shall be dismissed with prejudice and thus shall be res judicata.

**Date: October 29, 2007**

**Respectfully submitted,**



**Eric Jon Phelps, Sui juris  
American Freeman at Common Law  
203 South Fort Zellers Road  
Suite D  
Newmanstown, Pennsylvania  
[17073]  
Phone: 610-295-5082**

**CERTIFICATE OF SERVICE**

**IT IS CERTIFIED that Petitioner's MOTION FOR SUMMARY**

**JUDGMENT was served upon Respondent on the 29<sup>th</sup> day of October, 2007,**

**by depositing copies in the United States mail, postage prepaid, to:**

**PATRICK L. MEEHAN  
United States Attorney**

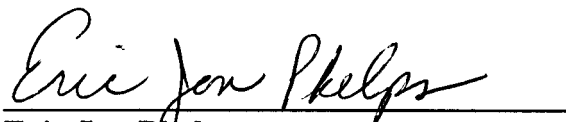
**C/O DARA B. OLIPHANT  
Trial Attorney, Tax Division  
U.S. Department of Justice  
P.O. Box 227  
Washington, D.C., 20044  
Telephone: (202) 616-2470**

**FILED**

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OCT 30 2007

**MICHAEL E. RUNZ, Clerk  
By \_\_\_\_\_ Dep. Clerk**



**Eric Jon Phelps**